IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT:-

THE HONOURABLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

FRIDAY, THE 22ND JUNE 2007 / 1ST ASHADHA 1929

W.A.No.2265 of 2002(B)

AGAINST THE JUDGEMENT IN O.P.NO.1315/2002 DATED 11/01/2002

APPELLANT: RESPONDENT IN THE O.P:-

THE REGIONAL TRANSPORT OFFICER/TAXATION OFFICER,
MALAPPURAM.

BY SPECIAL GOVERNMENT PLEADER (TAXES) SRI.V.V.ASHOKAN.

RESPONDENT: PETITIONER IN THE O.P:-

M.P.KOYAMU,
MOOCHIKADAVAN PAIKAT HOUSE, IRINGALLUR P.O.,
MALAPPURAM.

BY ADV. SRI.I.DINESH MENON.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON ON 22/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:-

H.L.Dattu,C.J. & K.T.Sankaran,J.

W.A.No.2265 of 2002 & C.M.P.No.5870 of 2002

Dated, this the 22nd day of June, 2007

JUDGMENT

H.L.Dattu,C.J.

The delay in filing the Writ Appeal is condoned.

2. Heard Sri.V.V.Ashokan, learned Special Government Pleader (Taxes) for the appellant.

3. Challenging the correctness or otherwise of the orders passed by the learned Single Judge in O.P.No.1315 of 2002 dated 11th January, 2002, the Revenue is before us in this appeal.

4. The admitted facts are: The appellant is a stage carriage operator. His vehicle was stolen on 14.6.2001. He had filed a complaint before the jurisdictional police authorities on the very same day. The possession of the vehicle was given to him by the police authorities only on 6.8.2001. Since he did not have R.C. book with him, he applied for the issuance of a duplicate copy of the R.C. book before the authorities. The duplicate R.C. book was given to him only on 23.11.2001.

5. There was a demand for payment of tax under the provisions of the Kerala Motor Vehicles Taxation Act. Aggrieved by that demand, the appellant/petitioner was before this Court in O.P.No.1315 of 2002.

6. Taking into consideration that the vehicle had been stolen and the petitioner could get the duplicate copy of the R.C. book only on 23.11.2001, the learned Single Judge has thought it fit to direct the respondents to grant the petitioner exemption from payment of motor vehicle tax for the period from 1.7.2001 to 23.11.2001.

7. Having gone through the facts in detail and the orders passed by the learned Single Judge, we are of the opinion that the learned Single Judge has not committed any error whatsoever so as to call for our interference. Therefore, the appeal requires to be rejected and it is rejected.

Ordered accordingly.

Consequently, C.M.P.No.5871 of 2002 is dismissed.

H.L.Dattu
Chief Justice

K.T.Sankaran
Judge

vku/-